



**COUNTY OF SAN LUIS OBISPO  
BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor-Controller- Treasurer-Tax Collector		(2) MEETING DATE 8/18/2020		(3) CONTACT/PHONE Mark Maier (805) 781-4267 Kari Lekvold (805) 781-4846	
(4) SUBJECT Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2020. All Districts.					
(5) RECOMMENDED ACTION It is recommended the Board receive and file the FY 2019-20 Cash Shortages and Overages Report and the Department Bank Accounts and Cash Fund Listings.					
(6) FUNDING SOURCE(S) N/A		(7) CURRENT YEAR FINANCIAL IMPACT \$0.00		(8) ANNUAL FINANCIAL IMPACT \$0.00	
(9) BUDGETED? Yes					
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)					
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A					
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A				(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A		(15) BUSINESS IMPACT STATEMENT? No		(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A    Date <u>8/20/2019</u>	
(17) ADMINISTRATIVE OFFICE REVIEW Emily Jackson					
(18) SUPERVISOR DISTRICT(S) All Districts					



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor-Controller-Treasurer-Tax Collector

DATE: August 18, 2020

SUBJECT: Submittal of the Annual Cash Shortages and Overages Report and the Departmental Bank Accounts and Cash Funds Listings for the fiscal year ended June 30, 2020. All Districts.

### **RECOMMENDATION**

It is recommended the Board receive and file the FY 2019-20 Cash Shortages and Overages Report and the Department Bank Accounts and Cash Fund Listings.

### **DISCUSSION**

The Board of Supervisors, Resolution Number 84-40 dated January 24, 1984, directs the County Auditor-Controller to perform certain functions of the Board pertaining to the approval of cash shortages, reporting of cash shortages and overages; and the establishment and discontinuance of cash funds including cash difference funds and revolving funds. The resolution also directs the County Auditor-Controller to make an annual report to the Board concerning the above matters.

This report is rendered in accordance with the provisions of Government Code Section 29370.1 and Board of Supervisors' Resolution Number 84-40. The shortages listed have been reviewed and approved by the County Auditor-Controller-Treasurer-Tax Collector's (ACTTC) Office.

Approval of cumulative cash shortage replenishments during the 2019-20 fiscal year were as follows:

<u>Department</u>	<u>Routine Shortages</u>
Agricultural Commissioner	\$ 11.90
Animal Services	10.00
Auditor-Controller-Treasurer-Tax Collector	1,964.16
Golf	52.36
Library	0.08
Regional Parks	158.87
Sheriff-Coroner	65.49
<i>Subtotal Routine Shortages</i>	<u>\$2,262.86</u>

<u>Department</u>	<u>Non-Routine Shortages</u>
	\$ 100.00
Sheriff-Coroner	
<i>Subtotal Non-Routine Shortages</i>	<u>\$ 100.00</u>
Total Shortages	<u><u>\$2,362.86</u></u>

Cash shortages primarily result from routine cash handling errors; additionally, the Sheriff-Coroner had a non-routine cash shortage of \$100 due to a counterfeit bill being accepted.

Routine cash overages during the 2019-20 fiscal year were as follows:

<u>Department</u>	<u>Routine Overages</u>
Agricultural Commissioner	\$ 1.00
Airports	3,205.00
Animal Services	594.95
Auditor-Controller-Treasurer-Tax Collector	1,227.62
Clerk-Recorder	6,203.56
District Attorney	16.69
Driving Under the Influence	1.00
Probation Department	1,949.29
Public Health	1.00
Regional Parks	458.81
Total Overages	<u><u>\$13,658.92</u></u>

Cash overages primarily result from mail-in payments to the Clerk-Recorder and the Tax-Collector whose policies are to accept overages and shortages of up to \$10 per transaction in order to avoid processing delays. In addition, Airports reported overages of \$3,205 for the FY 2019-20. This is primarily due to parking kiosks inability to give change. Probation reported overages of \$1,949.29 which is primarily due to overpayments of less than \$10 on court-ordered debts. All cash overages were determined to be routine in nature.

In addition to the cash overages and shortages, we are submitting complete listings of approved Departmental Bank Accounts and Cash Funds as of June 30, 2020, as required by Resolution Number 84-40.

#### **OTHER AGENCY INVOLVEMENT/IMPACT**

All County departments with imprest funds and/or bank accounts participate in the review of funds and the compilation of our report.

#### **FINANCIAL CONSIDERATIONS**

FY 2019-20 total cash shortages amounted to \$2,362.86. The shortages were replenished from department budgets. Routine cash overages amounted to \$13,658.92.

## **RESULTS**

ACTTC unannounced cash counts, policies on cash shortages and overages, and annual reports help minimize cash handling errors, enhance accountability, and contribute to the County's vision of a well-governed community.

## **ATTACHMENTS**

- 1 County of San Luis Obispo Departmental Bank Accounts 6-30-2020
- 2 County of San Luis Obispo Cash Funds 6-30-2020